

# Community Letter in Support of Nonpartisanship

UPDATED September 5, 2017

The Honorable Jim Costa  
2081 Rayburn House Office Building  
United States House of Representatives  
Washington, DC 20515

Dear Representative Costa:

The undersigned organizations strongly oppose proposals that would politicize the charitable nonprofit and philanthropic community by repealing or weakening current federal tax law protections that prohibit 501(c)(3) organizations from endorsing, opposing, or contributing to political candidates.

Nonpartisanship is a cornerstone principle that has strengthened the public's trust of the charitable community. In exchange for enjoying tax-exempt status and the ability to receive tax-deductible contributions, 501(c)(3) organizations – charitable nonprofits, including religious congregations, and foundations – agree to not engage in “any political campaign on behalf of (or in opposition to) any candidate for public office.”

That provision of law protects the integrity and independence of charitable nonprofits and foundations. It shields the entire 501(c)(3) community against the rancor of partisan politics so the charitable community can be a safe haven where individuals of all beliefs come together to solve community problems free from partisan divisions. It screens out doubts and suspicions regarding ulterior partisan motives of charitable organizations, as undoubtedly would occur if even just a few charitable organizations engaged in partisan politics. Nonpartisan credibility is critical to the ability of 501(c)(3) organizations to work with elected officials of all parties at the local, state, and federal levels to address community needs.

Charitable nonprofits, including religious congregations, are free to speak on important matters of the day and advocate on public policy issues and legislation. Private foundations, while barred from most lobbying activities, are free to engage in public debates, promote public education efforts, and fund a wide range of issue-focused activities. The relevant language in Section 501(c)(3) merely prohibits partisan campaign intervention, defined to include endorsing or opposing candidates for public office, publishing or distributing statements for or against candidates, or using tax-deductible and other resources to support partisan campaign activities.

We are united in opposing any and all efforts to weaken or repeal this longstanding protection in the federal tax code (sometimes called the Johnson Amendment) that President Eisenhower signed into law in 1954. Weakening the law by allowing leaders of individual 501(c)(3) entities to endorse candidates for public office and engage in some partisan electioneering activities would damage the integrity and effectiveness of all charitable organizations and spawn litigation as innovative partisans seek to expand gray areas in the proposed legislation. Repealing the Johnson Amendment, an approach promoted by the President and some in Congress, would damage the federal Treasury as people take tax deductions for political contributions they could then funnel through charitable nonprofits, undercut fair elections by providing a loophole to avoid campaign contribution disclosure laws, and empower politicians to exert pressure for access to foundation assets and charitable funds for their own partisan campaigns rather than for the public good.

We urge you to join us in opposing efforts to weaken and/or repeal the current law that for six decades has successfully protected the integrity and effectiveness of charitable nonprofits and foundations by keeping them apart from partisan politics.

Respectfully,

<b>California</b>			
10u Veteran, Inc.	Palm Springs	California Council of Churches IMPACT	Sacramento
A Place Called Home	Los Angeles	California for Democracy	Oakland
Abrams Consulting	Santa Rosa	California School-Age Consortium	Berkeley
AchieveKids		Cancer Care Network Foundation	Los Angeles
Agile Rascal Theatre	San Francisco	Catalina Island Museum Charities Housing	Avalon
Alameda County Community Food Bank	Oakland	Child Advocates of Silicon Valley	San Jose
Alex Rorabaugh Recreation Center	Ukiah	Chinatown Service Center	Los Angeles
Alternatives in Action	Oakland	ChrisBooks Accounting	San Jose
Americans United for Separation of Church and State, Kern County, CA	Bakersfield	Cinnabar Arts Corporation	
Americans United for Separation of Church and State, Orange County, CA	Costa Mesa	CLUE: Clergy & Laity United For Economic Justice	Los Angeles
Americans United for Separation of Church and State, Sacramento CA Chapter	Sacramento	Community Education Partnerships	Oakland
Animal Legal Defense Fund	Cotati	Community Foundation of the Valleys	Los Angeles
Ann Martin Center	Emeryville	Community Medical Centers	Fresno
Art Without Limits	Santa Barbara	CompassPoint Nonprofit Services	San Francisco
Asian Pacific Community Fund	Los Angeles	Compton Foundation	
Assistance League of Palm Springs Desert Area	Rancho Mirage	Create Possibility	Solana Beach
Association of Fundraising Professionals, Orange County	Santa Ana	Creativity Explored	San Francisco
Baby2Baby	Los Angeles	Crossroads, Inc.	Claremont
Brooke Foundation Donor Advised Fund at RSF Foundation		Crystal Springs Uplands School	Hillsborough
Butte County Child Abuse Prevention Council	Chico	CS Fund	Freestone
C. S. Fund	Freestone	Davis Wright Tremaine LLP	San Francisco
CA Destination Imagination		Dean & Margaret Leshner Foundation	
Cabrillo Economic Development Corporation	Ventura	Desert Ability Center	La Quinta
California Association of Nonprofits (CalNonprofits)	San Francisco	Digital Democracy	Oakland
California Council of Churches	Sacramento	Earle Baum Center of the Blind, Inc.	
		Eddington Advisory Services	Mill Valley
		Effective Nonprofits	
		Eleanor Smith & Associates	
		Elizabeth F. Gamble Garden	Palo Alto
		Exponent Partners	San Francisco
		Facing History and Ourselves, Friends for Youth	San Francisco

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**California**

Family Care Network, Inc.	San Luis Obispo	Jewish Family & Children's	
Family Resource Center of Truckee	Truckee	Service of Long Beach & West Orange County	Long Beach
Family Service Association	Hemet	Jewish Family Service of Los Angeles	Los Angeles
First Graduate	San Francisco	Jewish Family Service of San Diego	San Diego
Food Bank of Contra Costa and Solano	Concord	Junior League of San Diego	San Diego
Friedman Consulting	Santa Barbara	Koreatown Youth and Community Center	Los Angeles
Galileo Coaching	Lafayette	Krafty Marketing Solutions	
Garfield Foundation	Douala, Cameroon	Lakeshore Avenue Baptist Church	Oakland
Get Smart Africa	Costa Mesa	League of California Community Foundations	
Girls Inc. of Orange County		LIFE ElderCare	Fremont
Grantmakers Concerned with Immigrants and Refugees		Life Skills Training and Educational Programs, Inc. - LifeSTEPS	Fair Oaks
Greater Nonprofits	Merced	LifeRing Recovery	Berkeley
Guiamar Hiebert, CFRE & Associates	Trinidad	Lighthouse Philanthropy Advisors	San Jose
Habitat for Humanity East Bay/ Silicon Valley		Lincoln	Oakland
Habitat for Humanity for San Luis Obispo County	San Luis Obispo	Little Brothers-Friends of the Elderly	San Francisco
Habitat For Humanity Greater San Francisco, Inc.	San Francisco	Live Oak Adult Day Services	San Jose
Habitat for Humanity of Orange County	Santa Ana	Los Angeles Chamber Orchestra	Los Angeles
Health Connected	Redwood City	Los Angeles LGBT Center	Los Angeles
Heart to Heart	Oakland	Loveland Farm Sanctuary	
Heather Mack Consulting LLC		LSH Foundation	Long Beach
Hoff Consulting	Long Beach	Lupus LA	Los Angeles
Human Rights Data Analysis Group	San Francisco	March Field Air Museum	Riverside
If/When/How	Oakland	Marcus Partners, LLC	
Impact Young Adults		Maternal and Child Health Access	Los Angeles
InConcert Sierra	Grass Valley	MAZON: A Jewish Response to Hunger	
Inland Valley Council of Churches d/b/a Inland Valley Hope Partners		Meals on Wheels of the Monterey Peninsula, Inc.	Pacific Grove
InspiraLaw		Mission Edge	San Diego
Institute for Religious Tolerance, Peace and Justice	Los Angeles	Mission Minded	San Rafael
International Community Foundation	National City	Mona Bismarck American Center	Los Angeles
Inverness Associates	Berkeley	Morgan Family Foundation	
Janis Brewer Consulting	Oakland	Mosaic Consulting and Coaching	San Jose
Jason Weiner Consulting	Sacramento	Mountaintop Montessori	Charlottesville
		Napa Valley Community Housing	Napa
		Nashashibi International Consultants, LLC	Laguna Hills

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Neighborhood Funders Group	Oakland	San Diego Advocates for Social Justice	San Diego
NEO Law Group	San Francisco	San Diego Public Library Foundation	
NGO Catalyst		San Diego Youth Symphony & Conservatory	San Diego
Niswa Association, Inc.	Los Angeles	San Luis Obispo Symphony	Atascadero
NKR Consulting	Sunnyvale	Santa Monica Conservancy	Santa Monica
Nonprofit Alliance of Monterey County		Santa Ynez Valley Arts Assoc.	
Not Man Apart Physical Theatre	Los Angeles	SBCC Foundation	Santa Barbara
Notre Dame de Namur University	Belmont	Seva Foundation	Berkeley
Oakland Museum of California	Oakland	SF LGBT Center	San Francisco
OneJustice	San Francisco	Sierra HOPE	Angels Camp
Orange County United Way	Irvine	Sierra Repertory Theatre	Sonora
Pacific Community Ventures	San Francisco	Silicon Valley Bicycle Exchange	Mountain View
Pacific Links Foundation		Silicon Valley Community Foundation	Mountain View
Pajaro Valley Community Health Trust	Watsonville	Silicon Valley Council of Nonprofits	San Jose
Pasadena Conservatory of Music	Pasadena	So CA Center for Nonprofit Management	Los Angeles
Paso Pacifico	Ventura	Solar Richmond	Richmond
Patricia D. and William B. Smullin Foundation	Eureka	Somos Mayfair	San Jose
Patriots and Paws	Huntington Beach	South Asian Network	Artesia
Peninsula Family Service	San Mateo	Southern California Center for Nonprofit Management	Los Angeles
Philanthropy California (a joint initiative of Northern California Grantmakers, San Diego Grantmakers, and Southern California Grantmakers)	Los Angeles	Speech and Language Development Center	Buena Park
Point Foundation	Los Angeles	St. Ignatius College Preparatory	
Pro Kids, The First Tee of San Diego	San Diego	Stapleton School of the Performing Arts	San Anselmo
Rancho Santa Fe Foundation		Strawberry Seals, Inc.	San Francisco
Recovery Cafe San Jose	San Jose	Surrogate Gallery Projects	
reDiscover Center	Venice	SWEA	
Regenerate California Innovation	Clovis	Swift Foundation	Los Osos
Respite and Research for Alzheimer's Disease	San Jose	Teen Success, Inc.	Milpitas
Richmond Community Foundation	Richmond	The 5 Gyres Institute	Los Angeles
Rochester Institute of Technology	Los Altos	The American Board of Venous & Lymphatic Medicine	San Francisco
Sacramento LGBT Community Center	Sacramento	The Christensen Fund	San Francisco
Sadlon & Associates, Inc.	Glendale	The David and Lucile Packard Foundation	
		The Dibble Institute	
		The Elizabeth F. Gamble Garden	Palo Alto
		The Fieldstone Foundation	
		The Lawrence Welk Family Foundation	Los Angeles

The Nicholson Family Foundation	Aptos	American Atheists
The River Project		American Bladder Cancer Society
Theresa Nelson & Associates	Oakland	American Board of Venous & Lymphatic Medicine
Tides	San Francisco	American Brass Chamber Music Association
TR Brown Consulting		American Conference of Academic Deans
TransForm	Oakland	American Heart Association
Tri Valley Haven	Livermore	American Historical Association
Tuleyome	Woodland	American Jewish Committee
Unemployment Services Trust		American Medical Association Foundation
Unitarian Universalist Church of the Desert	Rancho Mirage	American Physiological Society
United Way of Kern County	Bakersfield	American Podiatric Medical Association, Inc.
United Ways of California		American Red Cross
Unleashing Generosity / Triskeles Foundation	Tiburon	Americans for the Arts
Vegan Outreach	Davis	Americans Promoting Study Abroad
Vesper Society	San Francisco	Americans United for Separation of Church and State
Vista Center for the Blind & Visually Impaired	Palo Alto	Amyloidosis Foundation
Wave Foundation	Santa Barbara	Animal Legal Defense Fund
Waves of Gratefulness	Costa Mesa	Annie E. Casey Foundation
Weingart Foundation	Los Angeles	Anti-Defamation League
Western Methodist Justice Movement	Los Angeles	Asian Pacific American Legal Resource Center
William and Flora Hewlett Foundation		Association for Jewish Outreach Professionals
Women Organizing for Change in Agriculture and Natural Resource Management		Association of American Colleges and Universities
WomenShelter of Long Beach	Long Beach	Association of Art Museum Directors
Youssef and Kamel Mawardi Fund	Riverside	Association of Direct Response Fundraising Counsel
YWCA of North Orange County	Fullerton	Association of Fundraising Professionals

**National Organizations**

Abila		Camp Fire
Accreditation Council for Psychoanalytic Education, Inc.		Campion Foundation
AdoptAClassroom.org		Catholic Charities USA
Alliance for Strong Families and Communities		Catholic Mobilizing Network
Alfred P. Sloan Foundation		Center for Health, Environment & Justice
America Solidaria U.S.		Center for Inquiry
American Alliance of Museums		Charles Stewart Mott Foundation
American Association of Anatomists		Citizen Schools
American Association of Physics Teachers		CleanSlateNow
American Association of Teachers of German		Commonwealth Fund
		Council on Foundations
		Council for Global Equality

Dance USA  
Dementia Society, Inc.  
Democracy 21  
Destination & Travel Foundation  
Dietel Partners, LLC  
Disability Rights Advocacy Fund  
Easter Seals  
Ecology Project International  
Engineering Conferences International  
Episcopal Relief & Development  
Feed the Children  
Feeding America  
Fidesco USA  
Food & Water Watch  
Ford Foundation  
Free Press  
Girl Scouts of the USA  
Girls Inc.  
Global Integrity  
Goodwill Industries International, Inc.  
Grantmakers for Effective Organizations  
Greater Nonprofits  
GuideStar  
Habitat for Humanity International  
Harbor Compliance  
HawkWatch International  
Hindu American Foundation  
Histiocytosis Foundation  
Horizons National  
Human Science Institute  
Independent Sector  
International Essential Tremor Foundation  
International Hearing Dog, Inc.  
International Performing Arts for Youth  
International Primate Protection League  
Issue One  
Jessie Ball DuPont Fund  
Jewish Alliance for Law and Social Action  
Jewish Council for Public Affairs  
Jewish Federations of North America  
Leadership USA  
League of American Orchestras  
League of Women Voters  
Leukemia Research Foundation  
Local Learning: The National Network for Folk  
Arts in Education  
Lumina Foundation  
Lymphoma Foundation of America  
Migraine Research Foundation  
Mentors International  
Morino Ventures, LLC  
National 4-H Council  
National Alliance of Community Economic  
Development  
National Association of Charitable Gift  
Planners  
National Association of Health Data  
Organizations  
National Association of State Boating Law  
Administrators (NASBLA)  
National Association of Watch and Collectors  
National Association for Shoplifting  
Prevention  
NAMI, National Alliance on Mental Illness  
National Center for Appropriate Technology  
National Center for Fire and Life Safety  
National Center on Shaken Baby Syndrome  
National Committee for Responsive  
Philanthropy  
National Council of Behavioral Health  
National Council of Churches  
National Council of Nonprofits  
National Council of Tribes  
National Dance Education Organization  
National Hartford Centers of Gerontological  
Nursing Excellence  
National Human Services Assembly  
National Indian Child Welfare Association  
National LGBTQ Task Force  
National Organization for Albinism and  
Hypopigmentation  
National Runaway Safeline  
National Safe Place Network  
National Tongan American Society  
NEO Law Group  
North American Bramble Growers Research  
Foundation  
OPERA America  
Partnership for America's Children  
Pension Fund of the Christian Church  
Philanthropy for Active Civic Engagement  
Project Wet Foundation  
Project Managers Without Borders  
Public Citizen  
Rockefeller Brothers Fund  
Secular Coalition for America  
Senior Executives Association  
Seva Foundation  
Skillman Foundation  
Silicon Valley Community Foundation  
Smith's Food and Drug  
Social Velocity  
The Arc of the United States  
The Aspen Institute

The Association of Junior Leagues  
International, Inc.  
The Commonwealth Fund  
The Dibble Institute  
The Educational Foundation of America  
The George Gund Foundation  
The Honor Society of Phi Kappa Phi  
The Michael J. Fox Foundation  
The Ocean Foundation  
The Pulmonary Fibrosis Foundation  
The United Methodist Church – General  
Board of Church and Society  
The Voter Participation Center  
TIDES  
Unemployment Services Trust  
Union for Reform Judaism  
United Philanthropy Forum  
United Way Worldwide  
University Professional & Continuing  
Education Association  
US Lacrosse  
Vasculitis Foundation  
Volunteers in Medicine  
Volunteers of America  
Voto Latino  
Wallace Global Fund  
WasteWater Education  
Weingart Foundation  
William and Flora Hewlett Foundation  
Words Without Borders  
World Day of Prayer USA  
World Neighbors, Inc.  
Youth Services America  
YWCA USA